

**Form ST-200**State Form 48843
(R/ 11-02)**Utility Sales Tax Exemption Application**
For Purchase of Metered Utility or Telecommunication Services
Reverse Side Must Also Be Completed

A. Mailing Address:	B. Meter Location Address:
Legal Name: _____	DBA Name: _____ (doing business as)
Street / P.O. Box: _____	Street / P.O. Box: _____
City, State, Zip: _____	City, State, Zip: _____
Telephone Number: () _____	Telephone Number: () _____

C. Complete All Applicable Blanks:		
1	Indiana Registered Retail Merchants Number	
2	Indiana Not-For-Profit Registration Number (13 digits)	
3	Social Security Number (farmers only)	*
4	Federal I.D. Number	
5	Type of Energy/Utility Service (telephone, gas, electric, steam or water)	
6	Meter Number	
7	Account Number	
8	Name of Utility Company	
9	Annual K.W.H. Cubic Feet or Gallons (used in previous calendar year)	*
10	Average Monthly Bill	*
11	Total Hours of Operation Per Day	*
12	Number of Operational Days Per Week	*
13	Number of Operational Weeks Per Year	*
14	Billing Name (a copy of the utility bill with billing name must be attached)	

Not-For-Profit (NFP) Organizations and Governmental entities complete lines **without** the (*). On the reverse side, complete Summary (Schedule D), sign and date.

For Department Use Only

Disposition		Exempt %		Date	
Issue ST-109	Yes <input type="checkbox"/> No <input type="checkbox"/>	NAICS Code		User ID	
Representative		POA?	Yes <input type="checkbox"/> No <input type="checkbox"/>		

D. Summary:

Please explain briefly an overview of your operation.

Not-For-Profit (NFP) Organizations, please explain how the utility is used to further the NFP purpose of the organization.

E. Supporting Schedule: (See Instructions)

List all production and non-production equipment with the annual energy consumption on K.W.H., cubic feet or gallons breakdown per each piece of equipment.

Note: Registered Not-For-Profit organizations and governmental entities do not complete.

F. Certification/Signature

I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge, that all equipment has been listed, and that the power ratings of all listed equipment has been visually verified.

Authorized Signature

Date

☐

POA-1 attached

☐

Copy of utility bill attached

Form ST-200 Instructions

The information requested on the ST-200 enables the Indiana Department of Revenue to determine the exempt status of metered utility or telecommunication services.

General Instructions

Complete a separate application for each meter and/or telephone account.

Complete all blanks.

Any missing or incomplete information may delay the processing of your application.

Instructions for Front Side of the Form

Section A. **Mailing Address:** You must apply using the legal name of the business entity. Please enclose a copy of the utility bill with the legal name to speed up the review of the application.

Section B. **Meter Location Address:** Provide the location address of the meter or communication service.

Section C. **Complete All Applicable Blanks:** Please complete all applicable information. Any missing information may cause a processing delay of your application. Qualified Not-For-Profit organizations and Government Agencies **need not** complete the blanks marked with an asterisk (*).

Instructions for the Reverse Side of the Form

Section D. **Summary:** Not-For-Profit (NFP) Organizations, please explain how the utility is used to further the NFP purpose of the organization.

Section E. **Supporting Schedule:** Properly registered not-for-profit organizations and governmental entities need not complete this section. All other businesses need to provide the following information:

- (1) List each piece of equipment connected to the meter (production and nonproduction equipment);
- (2) Explain how the equipment is used;
- (3) Provide the power rating of each piece of equipment;
- (4) List hours the equipment is used;
- (5) Provide the total energy consumed for each piece of equipment for the previous calendar year.

Note: *If applying for a sales tax exemption on telecommunication services, please advise how the service is used. Example: for telephone service used in rendering public transportation the supporting schedule may read, 35% dispatch, 5% sales, 5% marketing, etc. Usage must total 100%.*

Please remember to enclose a copy of the Utility Bill (the portion that shows the billing name).

Section F. **Certification/Signature:** Sign and date the application, and if you are a representative, a Form POA-1 must be attached. Indicate if you enclosed a copy of your utility bill.

Please return
the application to:

**Indiana Department of Revenue
Compliance Division, Room N203
100 N. Senate Avenue
Indianapolis, IN 46204**

For assistance call (317) 232-2339,
or via e-mail at:
www.in.gov/dor/contact/email.html